

HFC Committee

From: Sarah Menzies <sarah@laakeavillage.org>
Sent: Monday, November 23, 2020 5:28 PM
To: HFC Committee; huelosrg13@gmail.com
Cc: Lesley J. Milner
Subject: Re: Maui County Council's Healthy Families and Communities correspondence to La'akea Village Board of Trustees
Attachments: HFC letter 112020.pdf; La'akea Site Map2020.pdf; Current BX list 2020.pdf; Mele House Site Plan.pdf; Laakea 2019 financials.pdf; 1.2019.Laakea.990.final.PublicDisclosure.pdf; DHHC 2019 Report.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Aloha,

Attached you will find a letter responding to the request referencing HFC-74 as well as requested documents.

Please let us know this was received.

Mahalo,
Sarah



Sarah Menzies, Executive Director- La'akea Village
639 Baldwin Ave. Pa'ia, HI 96779
Phone: Office: (808) 579-8398 / Mobile: (808) 349-4127
Email: sarah@laakeavillage.org
Website: Laakeavillage.org

From: HFC Committee <HFC.Committee@mauicounty.us>
Date: Tuesday, November 17, 2020 at 8:39 AM
To: Sarah Menzies <sarah@laakeavillage.org>, susan graham <huelosrg13@gmail.com>
Cc: "Lesley J. Milner" <Lesley.Milner@mauicounty.us>
Subject: Maui County Council's Healthy Families and Communities correspondence to La'akea Village Board of Trustees

Ms. Graham and Ms. Menzies,
Please review the attached correspondence from the Chair of the Healthy Families and Communities Committee regarding HFC-74 and provide a response.

You can respond by e-mail to HFC.Committee@mauicounty.us

Thank You,



November 20, 2020

Dear Chair Hokama and Healthy Families and Communities Committee,

Below you will find the information your committee requested of La'akea in response to agenda item HFC-74.

La'akea Village empowers people of all abilities to live, work, learn, play and thrive together to realize their greatest potential.

639 BALDWIN AVENUE
PĀ'ĪA, HI 96779
(808) 579-8398
LAAKEAVILLAGE.ORG

BOARD OF DIRECTORS

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1. Attached is the La'akea Village Site map including buildings with the current BX's, a BX Table noting La'akea's BX history with current BX permits and those that have been cancelled or withdrawn. Also included, is a site map of the Mele House located at 41 Palekana St. in the Skill Village neighborhood.
2. La'akea is researching the current rulings from Housing and Human Development and Department of Health in regard to regulations related to shared or congregate settings. The site plan and design were made under the rulings at the time. We understand there may be changes to this ruling and intend to address this throughout the EA process. La'akea will adapt our current plans to meet the new regulations and be in compliance with any current rulings as they relate to congregate housing and the 201(H) application. As mentioned, La'akea is currently in the EA process with all departments giving their feedback to the proposed plan. While many departments have commented no response has been given from the Housing and Urban Development. That said, contact has been initiated with Jalani Madaraka at Department of Housing on Oahu who is said to specialize in these various regulations mentioned.
3. La'akea has sent all requested reporting requirements for 2019 to Linda Munsell, Deputy Director at DHHC, fulfilling the reporting requirements for La'akea's Lease.
4. Attached you will find La'akea Villages 2019 Fiscal Audit and 990.
5. La'akea's only reporting to date has been an informal narrative through the biannual newsletters. La'akea will ensure that a formal report is submitted on time that complies with all the requirements. Attached you will find La'akea's 2019 reporting to DHHC which includes Exhibit B & C of the Lease including section B of 3.36110.

Please let us know if we have satisfied the questions and concerns of this committee.

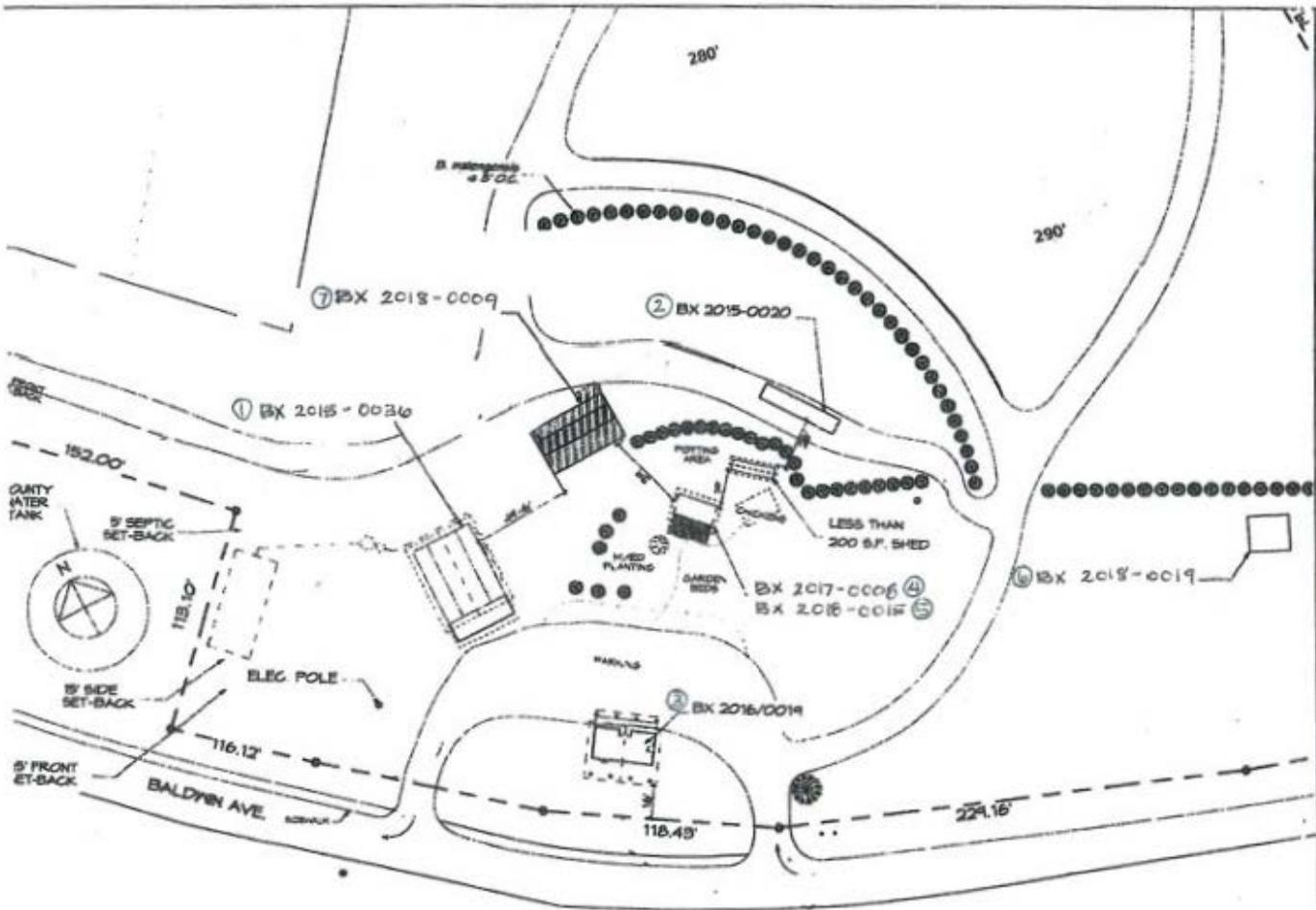
If you have any further questions or concerns, please feel free to contact us.

EXECUTIVE DIRECTOR

Sarah Menzies

Susan Graham
Board President

Sarah Menzies
Executive Director



DEAN JOHNSTON DESIGNS
 108 HANANA PLACE HAZEL HILL, PA 15110
 PHONE (610) 384-2278 dean@deanjohnstondesigns.com

L'ARKEA COMMUNITY FARM
 BALDWIN AVENUE, PA, IN TRACT 248-008-080
 SITE PLAN DETAIL

Date: 3/6/2018
 Project: AS SHOWN
 Drawn By: DJ

① SITE PLAN (DETAIL)
 SCALE: 1/64" = 1'-0"

LA'AKEA VILLAGE
(A Hawai'i Nonprofit Corporation)

AUDITED FINANCIAL STATEMENTS
(With Independent Auditors' Report)

FOR THE YEAR ENDED DECEMBER 31, 2019
(With Comparative Totals for the Year Ended December 31, 2018)

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
La'akea Village
Pa'ia, Hawaii 96779

We have audited the accompanying financial statements of La'akea Village (a Hawai'i nonprofit corporation) which comprise the statement of financial position as of December 31, 2019, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of La'akea Village as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited La'akea Village's 2018 financial statements, and our report dated September 12, 2019, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Wailuku, Hawaii
July 31, 2020

LA'AKEA VILLAGE

**Statements of Financial Position
As of December 31, 2019 and 2018**

ASSETS	<u>2019</u>	<u>2018</u>
CURRENT ASSETS		
Cash and Cash Equivalents (Note 2)	\$ 290,988	\$ 280,042
Prepaid Expenses	-	6,222
Accounts Receivable -Net of Allowance for Doubtful Accounts of \$-0- and \$17,874 as of December 31, 2019 and 2018, respectively (Note 2)	<u>73,842</u>	<u>175,185</u>
Total Current Assets	364,830	461,449
PROPERTY AND EQUIPMENT (Note 2)		
Buildings and Improvements	671,210	671,210
Construction in Progress	134,167	86,396
Vehicles	24,318	17,818
Furniture and Equipment	76,428	51,949
Less Accumulated Depreciation	<u>(123,414)</u>	<u>(93,842)</u>
Net Property and Equipment	<u>782,709</u>	<u>733,531</u>
TOTAL ASSETS	<u><u>\$ 1,147,539</u></u>	<u><u>\$ 1,194,980</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 7,662	\$ 14,705
Accrued Expenses	32,218	33,172
Total Current Liabilities	<u>39,880</u>	<u>47,877</u>
NET ASSETS (Note 5)		
Net Assets Without Donor Restrictions	1,002,780	1,004,453
Net Assets With Donor Restrictions	<u>104,879</u>	<u>142,650</u>
Total Net Assets	<u>1,107,659</u>	<u>1,147,103</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,147,539</u></u>	<u><u>\$ 1,194,980</u></u>

The accompanying notes are an integral part of this financial statement.

LA'AKEA VILLAGE

**Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2019
(With Comparative Totals for the Year Ended December 31, 2018)**

	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
PUBLIC SUPPORT AND REVENUE				
Program Service	\$ 883,069	\$ -	\$ 883,069	\$ 1,011,539
Contributions and Grants	67,542	26,050	93,592	295,094
Capital Campaign Revenue	-	-	-	25,000
Farm Stand Sales	14,394	-	14,394	19,157
Less Cost of Farm Stand Sales	(9,449)	-	(9,449)	(13,563)
Net Farm Stand Sales	4,945	-	4,945	5,594
Miscellaneous Income	259	-	259	451
Released from Restrictions	63,821	(63,821)	-	-
Total Public Support and Revenue	<u>1,019,636</u>	<u>(37,771)</u>	<u>981,865</u>	<u>1,337,678</u>
EXPENSES				
Program Services	857,279	-	857,279	975,520
Management & General	126,514	-	126,514	110,627
Fundraising Services	37,516	-	37,516	40,458
Total Expenses	<u>1,021,309</u>	<u>-</u>	<u>1,021,309</u>	<u>1,126,605</u>
CHANGE IN NET ASSETS	\$ (1,673)	\$ (37,771)	\$ (39,444)	\$ 211,073
NET ASSETS, BEGINNING OF YEAR	<u>1,004,453</u>	<u>142,650</u>	<u>1,147,103</u>	<u>936,030</u>
NET ASSETS, END OF YEAR	<u>\$ 1,002,780</u>	<u>\$ 104,879</u>	<u>\$ 1,107,659</u>	<u>\$ 1,147,103</u>

The accompanying notes are an integral part of this financial statement.

LA'AKEA VILLAGE

**Statement of Functional Expenses
For the Year Ended December 31, 2019
(With Comparative Totals for the Year Ended December 31, 2018)**

	Program Services	Management & General	Fundraising Services	2019 Total	2018 Total
Salaries and Wages	\$ 534,688	\$ 62,904	\$ 31,452	\$ 629,044	\$ 688,347
Professional Fees	33,904	33,904	-	67,808	42,481
Payroll Taxes	52,056	6,124	3,062	61,242	64,272
Employee Benefits	44,631	5,251	2,625	52,507	47,920
Insurance	44,047	7,773	-	51,820	53,589
Food	32,384	-	-	32,384	35,104
Depreciation	25,137	4,436	-	29,573	24,917
Travel and Transportation	18,950	-	-	18,950	21,929
Utilities	16,658	-	-	16,658	10,670
Repairs and Maintenance	13,793	-	-	13,793	25,352
Program Activities and Supplies	12,866	-	-	12,866	36,348
Marketing	9,380	-	-	9,380	15,512
Miscellaneous	8,130	-	-	8,130	3,863
Office Expenses	489	4,152	244	4,885	8,612
Furniture and Equipment	3,413	-	-	3,413	7,716
Training	2,783	-	-	2,783	10,622
Licenses, Dues and Subscriptions	2,073	-	-	2,073	2,037
Taxes	1,897	-	-	1,897	718
Bad Debt Expense	-	1,373	-	1,373	17,874
Board Expenses	-	509	-	509	2,418
Fundraiser	-	-	133	133	-
Bank Fees	-	88	-	88	62
Construction	-	-	-	-	6,242
Total Expenses	\$ 857,279	\$ 126,514	\$ 37,516	\$ 1,021,309	\$ 1,126,605

The accompanying notes are an integral part of this financial statement.

LA'AKEA VILLAGE

**Statements of Cash Flows
For the Years Ended December 31, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Program Services	\$ 983,039	\$ 887,451
Contributions and Grants	93,592	320,094
Farm Stand Sales	14,394	19,157
Miscellaneous Income	259	451
Cash Paid to Employees and Vendors	<u>(1,001,587)</u>	<u>(1,086,110)</u>
Net Cash Provided by Operating Activities (Note 3)	89,697	141,043
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Property and Equipment	<u>(78,751)</u>	<u>(92,134)</u>
Net Cash Used by Investing Activities	(78,751)	(92,134)
 CASH FLOWS FROM FINANCING ACTIVITIES	<u>-</u>	<u>-</u>
 Net Increase in Cash for the Year	10,946	48,909
 CASH BALANCE, BEGINNING OF YEAR	<u>280,042</u>	<u>231,133</u>
 CASH BALANCE, END OF YEAR	<u><u>\$ 290,988</u></u>	<u><u>\$ 280,042</u></u>

The accompanying notes are an integral part of this financial statement.

LA'AKEA VILLAGE

Notes to the Financial Statements December 31, 2019

Note 1. ORGANIZATION

La'akea Village (the Organization) is a nonprofit organization incorporated under the laws of the State of Hawaii in 2000. The Organization is dedicated to social renewal through community building with youth age 18 to adults who have autism and intellectual disabilities. The organization provides a place where people with developmental disabilities can go and live, learn and work with others in an atmosphere of care and respect.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting: The Organization uses the accrual basis of accounting. Under this method of accounting, revenue is recognized when earned rather than when received and expenses are recognized when incurred rather than when paid.

Revenue Recognition: Contributions received are recorded as contributions with or without donor restrictions depending on the existence and/or nature of any donor restrictions (Note 5). Unconditional promises to donate due in the next year are reflected as current promises to give and are recorded at their net realizable value. Grants and other contributions of cash are reported as with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When the donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor restricted net assets are reclassified to without donor restricted net assets and reported in the statement of activities as net assets released from restrictions.

The Organization has analyzed the provisions of the FASB's *ASC Topic 606, Revenue from Contracts with Customers*, and has concluded that no changes are necessary to conform to the new standard. Performance obligation related to program services and grant revenue are recognized as the expenses occurred or the services have been provided throughout the year. Other revenues and donations do not have a specific performance obligation and are generally earned when received.

Cash and Cash Equivalents: For the purpose of the statement of cash flows, cash is defined as demand deposits and savings accounts. During 2019, the Organization adopted ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*. Management believes that the adoption of the new accounting standard had no effect on the statement of cash flows as the Organization does not have any restrictions on cash and cash equivalents.

The Organization from time to time maintains cash balances at financial institutions in excess of federally insured limits. Management has evaluated the risk and has determined it is minimal. At December 31, 2019, the amount that exceeded the insurance level was \$40,213 in total.

Accounts Receivable and Allowance for Doubtful Accounts: Accounts Receivable represents revenue earned and not yet received. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. Management reviews accounts on a periodic basis to determine if an allowance for doubtful accounts is necessary based on past history and the current compilation of the receivable balance. Management has determined no allowance for doubtful accounts is necessary at December 31, 2019.

LA'AKEA VILLAGE

Notes to the Financial Statements December 31, 2019

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment: The Organization capitalizes all furniture and equipment with a value greater than \$1,000 and a useful life greater than one year. Property and equipment are stated at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using either the straight-line over the assets' estimated useful lives.

Reclassifications: Certain items on the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements. These reclassifications had no effect on the change in net assets as previously reported.

Income Taxes: The Organization is exempt from Federal income taxes under *Section 501(c)(3)* of the Internal Revenue Code and also from State of Hawaii income taxes under *Section 237-23 (b)* of the Hawaii Revised Statutes.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 3. RECONCILIATION OF CHANGES IN NET ASSETS WITH CASH PROVIDED BY OPERATING ACTIVITIES

	<u>2019</u>	<u>2018</u>
Change in Net Assets	\$ (39,444)	\$ 211,073
Depreciation	29,573	24,917
Bad Debt Expense	1,373	17,874
Change in Accounts Receivable	99,970	(124,088)
Change in Prepaid Expenses	6,222	(6,222)
Change in Accounts Payable and Accrued Expenses	<u>(7,997)</u>	<u>17,489</u>
Net Cash Provided by Operating Activities	<u>\$ 89,697</u>	<u>\$ 141,043</u>

Note 4. FUNCTIONAL EXPENSES

The financial statements include a statement of Functional Expenses. Functional expenses are allocated to program related and administrative functions. Expense allocations are generally computed based on the number of employees or contractors performing program or administrative functions.

LA'AKEA VILLAGE

Notes to the Financial Statements December 31, 2019

Note 5. NET ASSETS

In accordance with ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions include all resources that are not subject to donor-imposed stipulations or contributions with donor-imposed restrictions that are met during the same year as the contribution is made. Net assets without donor restrictions denoted as property and equipment represent equity in such property and equipment.

Net assets with donor restrictions include amounts that the donor subjects to restrictions in perpetuity and amounts subject to legal or donor-imposed stipulations that may or will be met either by actions of La'akea Village and/or passage of time. Net assets with donor restrictions consist of the following at December 31:

	<u>2019</u>	<u>2018</u>
Enviormental Assessment	\$ 32,881	\$ 38,986
Kitchen and Improvements	71,998	103,664
	<u>\$ 104,879</u>	<u>\$ 142,650</u>

Note 6. DONATED SERVICES, GOODS AND FACILITIES

Donated services, goods and facilities are recognized as contributions in accordance with FASB ASC 958-605-25-16, *Accounting for Contributions Received and Contributions Made*. Contributions of donated noncash assets are recorded at their fair values in the period received. Donated professional services are reflected in the statement of activities at their fair value at the date of donation. The contribution of services are recognized if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. However, many individuals volunteer their time and perform a variety of tasks that benefit the Organization with specific assistance programs, solicitations, and various committee assignments that are not recognized as contributions in the financial statements, because the recognition criteria under FASB ASC 958-605-25-16 were not met.

Note 7. CONCENTRATIONS OF RISK

During the year ending December 31, 2019, the Organization received approximately 80% of its revenue directly from the federal Medicaid program, and this revenue was directly proportionate to client numbers and participation. In the event that the federal Medicaid program ended or was dramatically altered, La'akea Village would need to transfer current annual grant revenues from capital expansion to supporting operations, while exploring other funding sources including private pay and tuition.

LA'AKEA VILLAGE

Notes to the Financial Statements December 31, 2019

Note 8. LEASES

The Organization leases land from the County of Maui. The term of the lease agreement runs through 2060. Under the agreement, the Organization is required to pay a nominal fee of \$1 per year. No amounts have been recorded on the financial statements as the value of the lease is hard to estimate.

Note 9. UNCERTAIN TAX POSITION

The financial statement effects of a tax position taken or expected to be taken are recognized in the financial statements when it is more likely than not, based on the technical merits, that the position will be sustained upon examination. Interest and penalties, if any, are included in expenses in the statement of activities. As of December 31, 2019, the organization has analyzed their tax position and believe that all are more likely than not to be sustained upon examination.

The organization is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The organization believes they are no longer subject to income tax examinations for years prior to 2016.

Note 10. SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition and disclosure through July 31, 2020, the date the financial statements were available to be issued.

Subsequent to year end, there was the outbreak of COVID-19 pandemic. The United States economy was negatively affected and the financial markets have fluctuated due to the outbreak. At the time these financial statements were available to be issued, the situation remained very volatile and the full effect of the pandemic on the operations of the Organization could not be determined.

LA'AKEA VILLAGE

**Notes to the Financial Statements
December 31, 2019**

Note 11. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Management's policy is to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

Financial Assets at December 31, 2019	\$	290,988
Less those unavailable to general expenditures within one year due to:		
Restricted by Donor with purpose restriction		<u>(104,879)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u><u>186,109</u></u>

Note 12. RECENT ACCOUNTING PRONOUNCEMENTS

In February 2016, the FASB issued ASU 2016-02, Leases, which supersedes FASB Accounting Standards Codification (ASC) Topic 840, Leases, and makes other conforming amendments to U.S. GAAP. ASU 2016-02, requires, among other changes to the lease accounting guidance, lessees to recognize most leases on the balance sheet via a right-of-use asset and lease liability as well as additional qualitative and quantitative disclosures. ASU 2016-02 is effective for La'akea Village's fiscal years beginning December 15, 2019, but permits early adoption, and mandates a modified retrospective transition method. The provisions are effective for La'akea Village's fiscal year ending December 31, 2020. Management is currently evaluating the impact that the adoption of these provisions will have on the financial statements, but expects ASU 2016-02 to add significant right-of-use assets and lease liabilities to the statement of financial position.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047
2019
Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning , and ending

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return/terminated
 - Amended return
 - Application pending

C Name of organization
La'akea Village

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO Box 790994

City or town, state or province, country, and ZIP or foreign postal code
Paia HI 96779

D Employer identification number
99-0348754

E Telephone number
808-579-8398

G Gross receipts\$ **995,115**

F Name and address of principal officer:
Susan Graham
PO Box 790994
Paia HI 96779

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **laakeavillage.org**

H(c) Group exemption number ▶

L Year of formation: **2000** **M** State of legal domicile: **HI**

K Form of organization: Corporation Trust Association Other ▶

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: The La'akea Village is a place where adults with developmental disabilities can go to live, learn, and work with others in an atmosphere of care and respect.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	52
	6 Total number of volunteers (estimate if necessary)	6	16
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,224,398	Current Year 873,391
	9 Program service revenue (Part VIII, line 2g)	107,235	107,071
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,044	5,204
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,337,678	985,666
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	800,539	742,793
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 37,516		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	326,066	278,516
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,126,605	1,021,309	
19 Revenue less expenses. Subtract line 18 from line 12	211,073	-35,643	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 1,194,980	End of Year 1,147,539
	21 Total liabilities (Part X, line 26)	47,877	39,880
	22 Net assets or fund balances. Subtract line 21 from line 20	1,147,103	1,107,659

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: **Sarah A Menzies** Date: **11/16/20**
Executive Director

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: **Kyle Hays** Preparer's signature: **Kyle Hays** Date: **11/16/20** Check if self-employed PTIN: **P01786736**

Firm's name ▶ **Carbonaro CPAs & Management Group** Firm's EIN ▶ **99-0303190**
1885 Main St Ste 408
Firm's address ▶ **Wailuku, HI 96793** Phone no. **808-242-5002**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
The La'akea Village is a place where adults with developmental disabilities can go to live, learn, and work with others in an atmosphere of care and respect.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **763,211** including grants of\$) (Revenue \$ **31,897**)
See Schedule O

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4b (Code:) (Expenses \$ **94,068** including grants of\$) (Revenue \$ **80,378**)
See Schedule O

4c (Code:) (Expenses \$ including grants of\$) (Revenue \$)
N/A

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses **857,279**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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Part IV Checklist of Required Schedules *(continued)*

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 52		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ HI**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**

La'akea Village
Paia

PO Box 790994

HI 96779

808-579-8398

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Susan Graham	8.00									
..... President	0.00	X		X			0	0	0	
(2) Andy Bells	1.00									
..... Vice President	0.00	X		X			0	0	0	
(3) Kristina Lyons Lambert	5.00									
..... Secretary	0.00	X		X			0	0	0	
(4) Cheryl Kaupalolo	1.00									
..... Treasurer	0.00	X		X			0	0	0	
(5) David Wittenberg, PsyD	0.50									
..... Director	0.00	X					0	0	0	
(6) Mary Bergevin	3.50									
..... Director	0.00	X					0	0	0	
(7) Sara Smith	3.00									
..... Director	0.00	X					0	0	0	
(8) Josh Circle-Woodburn	2.00									
..... Director	0.00	X					0	0	0	
(9) David Spee	1.00									
..... Director	0.00	X					0	0	0	
(10) Sarah A Menzies	45.00									
..... Executive Director	0.00			X			60,483	0	5,902	
(11)										

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	775,998			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	97,393			
	g Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f		873,391			
	Program Service Revenue	2a Tuition and Fees	Business Code 624100	107,071	107,071	
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			107,071			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6a				
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7a				
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss)					
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a	14,394				
	b Less: cost of goods sold	10b	9,449			
	c Net income or (loss) from sales of inventory		4,945	4,945		
Miscellaneous Revenue	11a Other Income	Business Code 900099	259	259		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		259			
12 Total revenue. See instructions		985,666	112,275	0	0	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	66,385	56,428	6,638	3,319
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	568,561	483,277	56,856	28,428
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	46,605	39,614	4,661	2,330
10 Payroll taxes	61,242	52,056	6,124	3,062
11 Fees for services (nonemployees):				
a Management				
b Legal	1,910	656	1,254	
c Accounting	33,248	33,248		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	32,650		32,650	
12 Advertising and promotion	9,380	9,380		
13 Office expenses	4,885	489	4,152	244
14 Information technology				
15 Royalties				
16 Occupancy	30,451	30,451		
17 Travel	18,950	18,950		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	29,573	25,137	4,436	
23 Insurance	51,820	44,047	7,773	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Food	32,384	32,384		
b Program Activities	12,866	12,866		
c Miscellaneous	8,130	8,130		
d Furniture and Equipment	3,413	3,413		
e All other expenses	8,856	6,753	1,970	133
25 Total functional expenses. Add lines 1 through 24e	1,021,309	857,279	126,514	37,516
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	213,571	1	224,517
	2 Savings and temporary cash investments	66,471	2	66,471
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	175,185	4	73,842
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	6,222	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 771,956		
	b Less: accumulated depreciation	10b 123,414	647,135	10c 648,542
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	86,396	15	134,167
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,194,980	16	1,147,539	
Liabilities	17 Accounts payable and accrued expenses	47,877	17	39,880
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	47,877	26	39,880
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,004,453	27	1,002,780
	28 Net assets with donor restrictions	142,650	28	104,879
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,147,103	32	1,107,659
33 Total liabilities and net assets/fund balances	1,194,980	33	1,147,539	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	985,666
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,021,309
3	Revenue less expenses. Subtract line 2 from line 1	3	-35,643
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,147,103
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,111,460

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2019

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

Open to Public Inspection

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization La'akea Village	Employer identification number 99-0348754
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2019

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: 14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) 14 %
15 Public support percentage from 2018 Schedule A, Part II, line 14 15 %

16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	446,983	808,846	782,734	1,224,398	892,148	4,155,109
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	24,037	21,228	158,701	126,842	99,166	429,974
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	471,020	830,074	941,435	1,351,240	991,314	4,585,083
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	1,500	9,678	5,135	11,472	3,941	31,726
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year			7,020	14,937	18,152	40,109
c Add lines 7a and 7b	1,500	9,678	12,155	26,409	22,093	71,835
8 Public support. (Subtract line 7c from line 6.)						4,513,248

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	471,020	830,074	941,435	1,351,240	991,314	4,585,083
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		12	2	1		15
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b		12	2	1		15
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	471,020	830,086	941,437	1,351,241	991,314	4,585,098
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	98.43 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	98.72 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c	<input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a government entity (see instructions).</i>		
2	Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PUBLIC DISCLOSURE COPY

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

La'akea Village

Employer identification number

99-0348754

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number of easements, acreage restricted, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ %
- b** Permanent endowment ▶ %
- c** Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations		
(ii) Related organizations		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		209,810		209,810
b Buildings		461,400	72,645	388,755
c Leasehold improvements		21,230	7,877	13,353
d Equipment		79,516	42,892	36,624
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ **648,542**

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Construction in Progress	134,167
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	134,167

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	985,666
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	985,666
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	985,666

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,021,309
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,021,309
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	1,021,309

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X - FIN 48 Footnote

The Organization is exempt from Federal income taxes under Section 501(c) (3) of the Internal Revenue Code and also from State of Hawaii income taxes under Section 237-23 (b) of the Hawaii Revised Statutes.

The Organization files its forms 990 in the U.S. federal jurisdiction and the office of the state's attorney general for the State of Hawai'i. The Organization is generally no longer subject to examination by the Internal Revenue Service for years before 2015.

Part XIII Supplemental Information *(continued)*

PUBLIC DISCLOSURE COPY

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization

La'akea Village

Employer identification number

99-0348754

Form 990, Part III, Line 4a - First Accomplishment

DAY PROGRAM. La'akea continued to support 18 participants by creating and finding productive, healthy activities and job opportunities based on each individual's skill sets, abilities and interests. Daily routines continued to enhance independence, social skills, and a sense of belonging for a meaningful, healthy, life-sharing experience.

Identifying Job Opportunities. Considering each individual's skill sets, abilities and interests, La'akea engaged in outreach and research of job opportunities within the Maui community to encourage independence, productivity and self-worth. During 2019 two participants worked part-time jobs out in the community.

Community Integration. Finding opportunities for each individual for life-sharing experiences such as volunteering, developing friendships, learning to ride the bus, attending sporting events and exploring nature continued to be fostered during 2019.

Communication Skills. Working on learning to write cards, emails and letters to connect with family and friends, understanding the difference between appropriate and inappropriate communication and social boundaries, learning expressive verbal communication skills, developing sign language skills, making eye contact and learning to express requests, wants and needs to others effectively.

Health and Safety. Our mentors worked with participants on acquiring the ability to write or state full name, address, and telephone number, learning to use crosswalks and parking lots and safely cross the street, identification of safe/unsafe situations and people and learning to use day

Name of the organization

Employer identification number

La'akea Village

99-0348754

to day objects such as knives, blender, can opener, hot water.

Exercise. Developing fine and gross motor skills by attending fitness, dance, yoga classes. Taking advantage of opportunities for outdoor physical activities such as swimming, hiking, walking etc.

Leisure Skills. Identifying tools and strategies to manage anxiety in order to enjoy preferred play activities and hobbies such as gardening, learning to play a musical instrument, ball sports, sewing, performing arts, media technology and storytelling.

Healthy Eating. Learning to identify healthy food choices and proper portion control as well as meal preparation for daily meals and as a leisure activity. The community kitchen program provided lunch for staff, participats, volunteers and community members five days per week for an average of 20 people in 2019.

Independent Working Skills. La'akea fostered the development of participants own business with one participant's jewelry making and selling once a week out in the community, baking and packaging of goods and creating projects.

Money Management Skills. In 2019 skills continued to be developed to identify values of currency, use of POS system and skills for checking out a customer with correct change, managing of a personal weekly and long-term budget, and opening a bank account.

Shopping Skills. Participants learned to create a shopping list, locate items in the store, assist with grocery shopping and proper purchasing skills.

Form 990, Part III, Line 4b - Second Accomplishment

RESIDENTIAL PROGRAM. La'akea continued to support 18 participants by

Name of the organization

La'akea Village

Employer identification number

99-0348754

creating and finding productive, healthy activities and job opportunities based on each individual's skill sets, abilities and interests. Daily routines continued to enhance independence, social skills, and a sense of belonging for a meaningful, healthy, life-sharing experience.

Identifying Job Opportunities. Considering each individual's skill sets, abilities and interests, La'akea engaged in outreach and research of job opportunities within the Maui community to encourage independence, productivity and self-worth. During 2019 two participants worked part-time jobs out in the community.

Community Integration. Finding opportunities for each individual for life-sharing experiences such as volunteering, developing friendships, learning to ride the bus, attending sporting events and exploring nature continued to be fostered during 2019.

Communication Skills. Working on learning to write cards, emails and letters to connect with family and friends, understanding the difference between appropriate and inappropriate communication and social boundaries, learning expressive verbal communication skills, developing sign language skills, making eye contact and learning to express requests, wants and needs to others effectively.

Health and Safety. Our mentors worked with participants on acquiring the ability to write or state full name, address, and telephone number, learning to use crosswalks and parking lots and safely cross the street, identification of safe/unsafe situations and people and learning to use day to day objects such as knives, blender, can opener, hot water.

Exercise. Developing fine and gross motor skills by attending fitness, dance, yoga classes. Taking advantage of opportunities for outdoor physical activities such as swimming, hiking, walking etc.

Name of the organization

Employer identification number

La'akea Village

99-0348754

Leisure Skills. Identifying tools and strategies to manage anxiety in order to enjoy preferred play activities and hobbies such as gardening, learning to play a musical instrument, ball sports, sewing, performing arts, media technology and storytelling.

Healthy Eating. Learning to identify healthy food choices and proper portion control as well as meal preparation for daily meals and as a leisure activity. The community kitchen program provided lunch for staff, participats, volunteers and community members five days per week for an average of 20 people in 2019.

Independent Working Skills. La'akea fostered the development of participants own business with one participant's jewelry making and selling once a week out in the community, baking and packaging of goods and creating projects.

Money Management Skills. In 2019 skills continued to be developed to identify values of currency, use of POS system and skills for checking out a customer with correct change, managing of a personal weekly and long-term budget, and opening a bank account.

Shopping Skills. Participants learned to create a shopping list, locate items in the store, assist with grocery shopping and proper purchasing skills.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
The Finance Committee reviews the Form 990 and recommends Board approval.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
Before taking action on any item, Board members are required to disclose any conflicts of interest.

Name of the organization

Employer identification number

La'akea Village

99-0348754

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The Board of Directors uses comparable data from other nonprofits to set the salary of the Executive Director.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents and the Form 990 are available upon request.

PUBLIC DISCLOSURE COPY

**IRS e-file Signature Authorization
for an Exempt Organization**

For calendar year 2019, or fiscal year beginning _____, 2019, and ending _____, 20 _____

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879EO for the latest information.**

2019

Department of the Treasury
Internal Revenue Service
Name of exempt organization

Employer identification number

99-0348754

Name and title of officer
Ia'akea Village
Sarah A Menzies
Executive Director

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here ▶ <input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	985,666
2a	Form 990-EZ check here ▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here ▶ <input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here ▶ <input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here ▶ <input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **Carbonaro CPAs & Management Group** to enter my PIN **48754** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Sarah A Menzies

Date ▶

11/16/20

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

99020530000

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Kyle Hays

Date ▶

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.



LA'AKEA VILLAGE

La'akea Village
empowers people of
all abilities to live,
work, learn, play and
thrive together to
realize their
greatest potential.

639 BALDWIN AVENUE
PĀ'ĪA, HI 96779
(808) 579-8398
LAAKEAVILLAGE.ORG

BOARD OF DIRECTORS

President

Susan Root Graham

Vice President

Andrew Pells

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Betsy Bergevin

Sara Smith

David Spee

Josh Circle-Woodburn

EXECUTIVE DIRECTOR

Sarah Menzies

November 16, 2020

Dept. of Housing and Human Concerns
Attn: Linda Munsell
2200 Main Street, Suite 546
Wailuku, HI 96793

Aloha,

Please accept La'akea Village's 2019 reporting for the Lease of Real Property by the County of Maui.

Thank you for the opportunity to provide a unique and special setting to support individuals and their families in the Developmental Disabilities community of Maui.

In this report you will find our responses to sections B and C of the lease and the reporting as recipients for the grant of real property as it pertains to section B of 3.36.110.

Please feel free to contact us if there is any other information or questions you may have.

Mahalo,

Susan Graham
Board President

Sarah Menzies
Executive Director

EXHIBIT "B"

1. La'akea does not discriminate either in the hiring of staff, use of volunteers, or delivery of client services on the basis of sex, sexual orientation, national origin, age, race, color, religion or handicap as stated in La'akea's Employee Handbook.
2. La'akea's only reporting to date has been an informal narrative form through the newsletter. La'akea will ensure that a formal report is submitted on time that complies with all of the requirements of 3.36220 B.
3. La'akea will provide written reports on forms specified by the Grantor to provide adequate monitoring of Grantee's use of the licensed premises, to the DHHC, as required by Chapter 3.36 of the Maui County Code.
4. La'akea implements standard accounting procedures in order to ensure effective administration of the grant. La'akea received no funding from the DHHC to account for besides the original Land Lease.
5. La'akea cooperates fully and will assist the County in any audits they wish to conduct to determine compliance with the terms of the grant agreement.
6. La'akea complies with all terms and conditions as specified in the lease document.
7. La'akea recognized and accepts to adhere to all of the conditions listed here.

La'akea's response to Exhibit C

A. Reservations

1. Minerals and Waters: We have no claim on the minerals and waters.
2. Prehistoric and Historic Remains: We have no claim on prehistoric or historic remains.
3. Ownership of Fixed Improvements: There were no buildings or improvements when the lease was signed.

B. Covenants, Terms and Conditions

1. Payment of Rent: Upon receipt of invoice payment will be made in full.
2. Taxes, Assessments, Etc: There are no property tax assessments for this property.
3. Utility Service: La'akea covers all utility costs.
4. Covenant Against Discrimination: La'akea does not discriminate against anyone based upon sex, sexual orientation, national origin, age, race, color, religion or disability as stated in La'akea's Employee Handbook.
5. Sanitation, Etc: La'akea keeps a strict and orderly property. La'akea does regular mowing and maintenance of the property.
6. Waste and Unlawful, Improper or Offensive Use of Premises: La'akea does not commit, suffer or permit improper use and we have not cut down or destroyed any tree growing on the premise.
7. Compliance with Laws: La'akea is in compliance with all municipal, state and federal laws.
8. Inspection of Premises: The lessor is welcome at any time to inspect the property.
9. Liens: La'akea has no liens.
10. Indemnity: La'akea indemnifies the lessor and the proper insurance is carried.
11. Costs of Litigation: La'akea assumes the cost of litigation in the unlikely event it would ever come to that.
12. Liability Insurance: La'akea has liability insurance and we have provided documentation of it.
13. Fire Insurance: La'akea covers fire insurance at its own expense.
14. Repair and Maintenance: La'akea repairs and maintains all of its improvements within its own budget.
15. Breach: Annual lease is \$1.00 per year for 55 years. La'akea does not have an invoice on file. We will wait to receive the invoice and will pay the total \$55 year lease amount once invoiced.
16. Funding of Improvement: La'akea is solely responsible for funding its improvements, maintenance and operations of the premises.
17. Condemnation: La'akea understands and accepts the condemnation laws.
18. Right to Enter: La'akea acknowledges the Lessor's ability to enter the premises.
19. Acceptance of Rent Not a Waiver: La'akea understands there is no waiver to the covenant or condition of these terms.
20. Extension of Time: Extension of time is the rite of the lessor in the event the lessee needs additional time La'akea will request through proper channels that extension.
21. Justification of Sureties: To this date the County of Maui has not required to obtain any bonding at the leased property.

22. Quiet Enjoyment: La'akea appreciates the ability to conduct our non-profit on the land.
23. Surrender: La'akea understands the terms of the 55-year lease and peaceful surrender thereafter.

24. Non-Warranty: La'akea accepts the non-warranty of the premises and any improvements on it.

25. Improvements: All the improvements have been properly permitted; however, we can find no records indicating that written permission was requested or received from DHHHC. In the future, we will ensure that any improvements proposed are properly documented and approved by DHHHC in writing.

26. Assignability, Etc.: La'akea has not transferred, assign, sublet or permitted any other entity to occupy or use the Premises. La'akea has no management agreements and if, in the future, La'akea would request permission to enter into any new partnership, lease or management agreement.

27. Definitions: La'akea accepts the definitions as outlined in A, B, C. In regard to D. La'akea take proper care of the property. We are in the process of improving the soil and taking care to prevent any erosion. La'akea has plans for housing and agriculture which will use all of the acreage.

28. Gender: La'akea accepts of the definition of gender.

29. Paragraph Headings: La'akea accepts the paragraph headings throughout this Exhibit.

3.36.110 Reports by recipients

B. Recipients of a grant of real property

1. This report is for 2019. In the future, La'akea understand reporting will be submitted within three weeks after the end of the fiscal year.
 - a. Program status summary: La'akea is currently a Medicaid Waiver Provider. La'akea actively engages both the clients, staff and community in an agricultural and land based learning environment. La'akea's farm and garden supplement the community kitchen and Country Store. What we grow we eat, share or sell. Participants are involved at every level of these programs.
 - b. Program data summary: La'akea served 18 clients with Intellectual and Developmental Disabilities and employed an average of 22 Maui residents throughout 2019. La'akea currently farms and gardens 1 acre. With the food grown, La'akea supplemented the community lunch program which served approximately 5,200 meals during fiscal year 2019. La'akea's Country Store sold any excess not used in the community lunch program and provided a public interface with the local Maui community. In 2019 La'akea harvested 1,024 pounds of fruits and vegetables on its property.
 - c. La'akea's serves adults with intellectual and developmental disabilities. Of those clients several have Down Syndrome, Autism, William Syndrome and Pervasive Developmental Disorder.
 - d. La'akea does not have real property tax assessment as it is a County asset.
 - e. From the services La'akea provided through Medicaid Waiver Services a total income of \$980,462 was generated. \$742,793 went towards employee salaries, other compensation, and employee benefits. The remaining funded the program and property operations. The Country Store, where excess produce was sold generated, an annual income of \$5,204.
 - f. The use of the 12 acres the County has leased La'akea provides an incredible opportunity to have a campus that provides work training and learning opportunities for all of our participants with DD and IDD. La'akea is unique in its ability to provide land based education for this marginalized population as well as provide opportunities for integration with people of many ages and abilities. La'akea submitted the Draft EA in 2019 to the DHHC and is under review now. The future provides a much-needed opportunity for adults with DD and IDD to obtain affordable housing in a safe and nourishing environment here at La'akea.